

BILL HASLAM GOVERNOR

STATE OF TENNESSEE DEPARTMENT OF EDUCATION FLOOR, ANDREW JOHNSON TOWER 710 JAMES ROBERTSON PARKWAY NASHVILLE, TN 37243-0380

KEVIN HUFFMAN COMMISSIONER

Memorandum

To:

Director of Sequatchie County Schools

From:

Nan McKerley, Executive Director

Subject:

Comprehensive Application

Date:

August 9, 2012

This is to advise you that your school system's 13-01 Comprehensive Application for providing Special Education Services under Tennessee Code Annotated; Section 49-10-302, for IDEA, Part B Grant is approved. The FY '13 project expenditures and activities are approved beginning July 1, 2012 and ending September 30, 2013.

Federal funds may be expended in accordance with the 13-01 budget and is approved as follows:

13–01 IDEA – Part B \$ 525,526.00 CFDA # 84.027A IDEA, Part B Award # H0278120052

When a substantive change is made in the implementation of the 13-01 project, an amendment subject to review and approval must be submitted. Budget amendments or program addenda are required in any case when the Application is not fully implemented as approved. This includes any changes in policies. procedures, personnel, or use of funds. The appropriate pages of the budget must be amended when there are shifts of more than 10% in any approved account series, when new line items are added, when there is any change in equipment, any changes in personnel, any changes in personnel, or any changes to the IDEA allocation. When submitting an amendment, please reference the specific project and amendment number. Please contact your District IDEA Fiscal Management Consultant if you have any questions.

We appreciate the efforts you are making to provide appropriate services to children with disabilities.

nm/bt

cc:

Kathi Rowe, Director of Program Management Services Special Education Supervisor

Division of Fiscal Services

Diana Tudor, Management Consultant



BILL HASLAM GOVERNOR

STATE OF TENNESSEE **DEPARTMENT OF EDUCATION** 6TH FLOOR, ANDREW JOHNSON TOWER

710 JAMES ROBERTSON PARKWAY NASHVILLE, TN 37243-0380

KEVIN HUFFMAN COMMISSIONER

LEA COMPREHENSIVE APPLICATION FOR SPECIAL EDUCATION SERVICES

Tennessee Code Annotated §49-10-362 Public Law 94-142, as amended Public Law 105-17, as amended Public Law 108-446

Compliance Assurance and	Statistical Information	July 1, 2012 - Se	ptombor 30, 2013
			ptember 30, 2013
School System: Seq	uatchie County		
Director of Schools: John	nny G. Cordell		
	Johnny Kordell	5-29-	
	// Signature		Date
E-Mail Address: jcor	dell@sequatchie.k12.tn.us		
Name of Program Contact P	erson: Nancy H. Dennis		
E-Mail Address: dennisn@	0k12tn.net		
Address: P. O. Box	488	Telephone No.:	(423)949- 3617
Dunlap, 7	N 37327		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

	Permissive Use of Funds Requested for:
Amount of IDEA, Part B Funds Approved: \$525,526.00	АВС
Han McKeeley	8/9/12
Signature (Authorized State Department of Education Official)	Date

Must be submitted to your IDEA Fiscal Management Consultant no later than June 1, 2012.



TCA 49-10-302 Section 612 (a) (11)

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

- 1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
- 2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school, 612(a) (1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a) (2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a) (3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a) (4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a) (5) (A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a) (7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a) (8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a) (9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a) (10) and an IEP or, if consistent with sections 614(d) (2) (B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a) (9)
 - j. Ensure that all requirements under §612(a) (10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - I. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a) (14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a) (3)
 - m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a) (23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a) (6)

LEA: Sequatchie County School System

- 3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a) (15) and 612 (a) (16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a) (7)
- 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a) (8)
- 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a) (9)
- 6. Subject to section 613(b) (3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b) (2)
- Ensure that all requirements under §613(a) (5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
- Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3) (a)
- 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a) (2) (B)-(C) to reduce the level of expenditures. §613(a) (2) (A)and §612(a) (17), TRR&MS 0520-1-9-03(2) (k) (4)
- 10. According to Rule 0520-1-9-14(6) (a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
- 11. According to TCA 9-1-104 (a) & (b) Maximum class size, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
- 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3) (a) (b)
- 13. Eligibility as a child with a disability pursuant to the IDEA and state disability eligibility standards will be established prior to expenditure of IDEA Part B funds for implementation of school nurse or school health services pursuant to 34 C.F.R. §300.34(c)(13).
- 14. Children with healthcare needs or medical conditions of a short duration, temporary nature, or medical conditions that require infrequent school nurse or school health services, and whose educational performance is not adversely affected by such healthcare needs or medical conditions, will not be certified as eligible pursuant to IDEA and state disability eligibility standards for the purpose of accessing IDEA Part B funds to provide school nurse or school health services for such children.
- 15. Prior to including school nurse or school health services in an Individualized Education Program (IEP), an IEP Team will determine that the child needs school nurse or school health services to benefit from his or her education and thereby receive FAPE. In making this determination, the IEP Team will consider the child's educational progress.
- 16. School nurse or school health services will not be included as related services in instances where an IDEA eligible child's healthcare needs or medical condition do not affect his or her educational performance or the receipt of FAPE.

Signature of Director of Schools

Date

LEA: Sequatchie County School System

A. Children With Disabilities To Receive Free Appropriate Public Education Services from the School System Ages 6-21

						Placed b	y Parents
DISABILITY	(1) Within School System	Full time placement only (2) Contractual Agreement	(3) Total to Receive FAPE	(4) # Receiving Special Transportation ***	(5) # Private School Students Placed by LEA Receiving Services	(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year
	6-21	6-21	6-21	6-21	6-21	6-21	6-21
Autism	13		13	3		1	
Blind			0				
Deaf-Blindness			0				
Deafness			0				
Developmental Delay	47		47	5			
Emotional Disturbance	7		7	1			
Hearing Impairments			0				
Intellectually Gifted	64		64				
Language Impairments	28		28				
Intellectual Disability	19		19	4			
Multiple Disabilities	7		7	3			
Orthopedic Impairments	1		1				
Other - Functional Delay	2		2				
Other - Health Impairments	46		46	2			
Specific Learning Disabilities	145		145				
Speech Impairment	58		58				
Traumatic Brain Injury	3		3				
Visual Impairments	1		1				
TOTAL	441	0	441	18	0	1	0

^{**} If special transportation is provided a transportation budget page must be included – GP and/or federal.

- Unduplicated Count
- EOY Report may be used as a method of projecting numbers.

B. OPTIONS TO BE PROVIDED* AGES 6 -21

OP	TION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	*TOTAL
	78	149	68	22	50	6	93	31		2	499

^{*}Must be equal to or greater than total for 6-21 yr olds in column 3 under A above.

- * This is a duplicated count and should reflect both primary and one secondary option of service.
- ** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

(It is recommended that the LEA pull Options of Service from a date when the LEA's enrollment was at its peak)

Do not place 0's in columns with no students.

T.C.A.49-10 302 (a) (2) (A) (B) TRR & MS 0520-1-9-.03 (1) (k) (1)

LEA: Sequatchie County School System

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, you must answer yes or no to each of the following items (A, B, and C). Any yes response requires completion of a corresponding form that follows. If no is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs. Adjustment to Local Effort in Certain Fiscal Years. IDEA 04 allows Α. Yes X No an LEA to reduce state and local maintenance of effort by an amount that equals up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 4A) and indicate how these funds will be used (Page 4A(1). There are limitations to this adjustment. Any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing it maintenance of effort figures. Permissive Use of IDEA funds for Schoolwide Program. IDEA Yes X No B. allows an LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. (Use form on Page 4B) Permissive Use of IDEA funds for Coordinated Early Intervening Yes X No C. Services. IDEA allows an LEA to use up to 15% of funds. in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. (Use form on Page 4C) If the LEA is also electing to reduce local effort.

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d) (2) (B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" Adjustment to Local Effort (above).

If an applicant utilizes these funds, the calculations must be shown on the corresponding forms.

LEA: Sequatchie County

FINANCIAL INFORMATION

Education for Students with Disabilities 2. Estimated Expenditures

	א זעוואמווטון א	Eugeanon 101 Students With Disabilities	•		
ACCOUNT	EXPENDITURES INSTRUCTION (71000) SPECIAL	GENERAL PURPOSE	314*	O TO YOU A DO	
71200	EDUCATION PROGRAM (71200)	FUND	Positions		
116	Teachers	957,372.00	23.00		
117	Career Ladder Program	25,000.00	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts	00.000,9	XXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers	22,969.00			
162	Clerical Personnel	24,047.00	1.00		
163	Educational Assistants	150,700.00	12.50	198,638.00	16.00
171	Speech Pathologist			26,170.00	0.50
189	Other Salaries & Wages	12,170.00	05.0		
195	Certified Substitute Teachers	2,000.00	Ϋ́		
198	Non-Certified Substitute Teachers	24,000.00	ďΖ		
201	Social Security	75,904.00	XXXXXXX	13,938.00	xxxxxxx
204	State Retirement	105,228.00	XXXXXXX	18,712.00	XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX
207	Medical Insurance	168,922.00	xxxxxxx	83,796.00	xxxxxxx
208	Dental Insurance		XXXXXX		XXXXXXX
210	Unemployment Compensation	5,836.00	XXXXXX	1,124.00	XXXXXXX
212	Employer Medicare	17,752.00		3,260.00	XXXXXXXX
299	Other Fringe Benefits (Workman's Compensation)	35,440.00		6,677.00	XXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		xxxxxxx
311	Contracts With Other School Systems				xxxxxx
312	Contracts With Private Agencies	00.000,8		5,844.00	xxxxxxx
322	Evaluation & Testing		xxxxxxx		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXX		XXXXXXX
356	Tuition		XXXXXXXX		xxxxxxx
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-Certified				XXXXXX
399	Other Contracted Services	20,000.00			XXXXXXX
429	Instructional Supplies & Materials	00.000,7	Ù	5,000.00	xxxxxx
449	Textbooks		XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX
599	Other Charges				XXXXXXX
725	Special Education Equipment	3,000.00		2,000.00	XXXXXXX
71200	TOTAL EXPENDITURES	1,668,340.00	XXXXXXX	365,159.00	XXXXXXX

*FTE Positions: Full time equivalency - use two decimals. Line item substitutions or additions shall NOT be made. Special Education Expenses Only

TRR&MS 0520-1-9-.03 (2) (k) (7) 0520-1-9-.03 (1) (k) (2) EDGAR Sect 80.20 (a) (2) (Subpart C (b) (4) All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

LEA: Sequatchie County

FINANCIAL INFORMATION (Continued) ပ

2. Estimated Expenditures Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA	PARTB	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)					
105	Supervisor/Director	63.756.00	1,00			
117	Career Ladder Program		XXXXXXX		XXXXXXX	XXXXXXX
124	Psychological Personnel	49 216.00	1.00		29.755.00	0.63
127	Career Ladder Extended Contracts		XXXXXXX		XXXXXXX	XXXXXXX
135	Assessment Personnel					
161	Secretary(s)					
162	Clerical Personnel				6.753.00	0.25
171	Speech Pathologist (Supervisory)					
189	l Xí	15.652.00	1.00		3.234.00	NA
196	In-Service Training		XXXXXXX			XXXXXXX
201	Social Security	8 099 00	XXXXXXX		619.00	XXXXXXX
204	State Retirement	11.501.00	XXXXXXX		844.00	XXXXXXX
206	Life Insurance		XXXXXXX			XXXXXX
207	Medical Insurance	18.678.00	XXXXXXX			XXXXXX
208	Dental Insurance		XXXXXXX			XXXXXX
210	Unemployment Compensation	643.00	XXXXXXX		50.00	XXXXXX
212	Employer Medicare	1.894.00	XXXXXXX		576.00	XXXXXX
299	Other Fringe Benefits (W. Comp)	3.820.00	XXXXXXX		268.00	XXXXXX
307	Communication		XXXXXX			XXXXX
308	Consultants		XXXXXXX			XXXXXX
330	Operating Lease Payments		XXXXXX			XXXXXX
336	Maintenance & Repair Services -Equipment	Semanti est	XXXXXX			XXXXXX
348	Postal Charges		XXXXXXX			XXXXXX
355	Travel	7.000.00	XXXXXXX			XXXXXX
399	Other Contracted Services	1.000.001	XXXXXXX		5.000.00	XXXXXX
499	Other Supplies & Materials	5.400.00	XXXXXX			XXXXXXX
524	In-Service/Staff Development	4.000.00	XXXXXXX		2 000 00	XXXXXXX
599	Other Charges		XXXXXXX			XXXXXX
790	Other Equipment		XXXXXX			XXXXXXX
72220	TOTAL EXPENDITURES	192,659.00	XXXXXXX		49,099.00	XXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall <u>NOT</u> be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks. **Expenditures for gifted and functionally delayed students cannot be paid from federal funds.**

Sequatchie County LEA:

C. FINANCIAL INFORMATION (continued)

2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT			I I		
Ö.	EXPENDITURES	GENERAL TORTOSE FUND	Positions	IDEA PART B	Positions
	SUPPORT SERVICES (72000) STUDENT				
72710	TRANSPORTATION (72700) TRANSPORTATION (72710)				
105	Supervisor/Director				
142	Mechanic(s)				
146	Bus Drivers			40,477.00	1.50
162	Clerical Personnel				
189	Other Salaries & Wages			22,271.00	1.50
196	In-Service Training				
201	Social Security		XXXXXX	3,890.00	
204	State Retirement		XXXXXX	5,177.00	XXXXXX
206	Life Insurance		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX	6,687.00	XXXXXXX
208	Dental Insurance		XXXXXX		
210	Unemployment Compensation		XXXXXX	314.00	
212	Employer Medicare		XXXXXX	910.00	
299	Other Fringe Benefits		XXXXXX	3,501.00	XXXXXX
307	Communication		XXXXXX		XXXXXX
311	Contracts with Other School Systems		XXXXXX		XXXXXX
312	Contracts with Private Agencies		XXXXXX		
313	Contracts with Parents		XXXXXX	100.00	
314	Contracts with Public Carriers		XXXXXX		XXXXXX
315	Contracts with Vehicle Owners		XXXXXX		XXXXXX
329	Laundry Service		XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX		XXXXXX
338	Maintenance & Repair Service -Vehicles		XXXXXX		XXXXX
340	Medical & Dental Services		XXXXXX		XXXXXX
348	Postal Charges		XXXXXX		XXXXXX
351	Rentals		XXXXXX		XXXXXX
355	Travel		XXXXXX		XXXXXX
399	Other Contracted Services		XXXXXX		
412	Diesel Fuel		XXXXXX	15,000.00	
418	Equipment & Machinery Parts		XXXXXX		
424	Garage Supplies		XXXXXX	00.00	
425	Gasoline		XXXXXX		
433	Lubricants		XXXXXX	00.000	
450	Tires &Tubes		XXXXX	1,500.00	
453	Vehicle Parts		XXXXXX	3,000.00	
499	Other Supplies & Materials		XXXXXX		XXXXX
511	Vehicle & Equipment Insurance		XXXXXX		XXXXXX
524	In-Service/Staff Development		XXXXXX		XXXXX
599	Other Charges		XXXXXX		XXXXXX
701	Administration Equipment		XXXXXX		XXXXXX
729	Transportation Equipment		XXXXXX		XXXXXX
72710	TOTAL EXPENDITURES	00.0	XXXXXX	103,227.00	XXXXXX
		da Cacacaca Established			

Special Education Expenses Only

*FTE Positions: Full time equivalency - use two decimals

Line item substitutions or additions shall NOT be made.
All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.
Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

LEA: Sequatchie County

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA
71150	Alternative Schools		
71200	Special Education Program	1,668,340.00	365,159.00
72120	Health Services		
72130	Other Student Support		
72215	Alternative Instruction Program		
72220	Special Education Program Staff	192,659.00	49,099.00
72410	Office of Principal		
72710	Transportation		103,227.00
99100-504	Transfer Out of Funds: Indirect Cost *	XXXXXXX	8,041.00
99100-504	Permissive Use of Funds:	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort		XXXXXXX
	B. School Wide	XXXXXXX	
	C. Early Intervening Services	XXXXXXX	
TOTAL EXPENDITURES	ENDITURES	1,860,999.00	525,526.00

*Indirect Cost Rate: 1.56%

(List indirect cost rate approved for FY '13)

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts. Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

C. FINANCIAL INFORMATION 5. Estimated Expenditure Justification Page IDEA, PART B

LEA: Sequatchie County

Special Education Instruction Program

Act. No. Description To pay for leachers working with SE students 116 Teachers 10 pay for leachers working with SE students 118 Feature and Parsonnel 10 pay for leachers working with IDEA 8 students 118 Chercial Personnel 10 pay for SE detical personnel 119 Chercial Personnel 10 pay for SE detical personnel 119 Chercial Personnel 10 pay for SE detical personnel 119 Chercial Personnel 10 pay for SE detical personnel 118 Non-Certified Substitute Teachers 10 pay for SE speech pathologist to work with IDEA 8 preschool (3-21) 118 Non-Certified Substitute Teachers 10 pay for SE speech pathologist to work with IDEA 8 preschool (3-21) 118 Non-Certified Substitute Teachers 10 pay for SE speech pathologist to work with IDEA 8 preschool (3-21) 118 Non-Certified Substitute Teachers 10 pay for SE speech pathologist to work with IDEA 8 preschool (3-21) 118 Non-Certified Substitute Teachers 10 pay for Septembly on a presched to Septembly on a presched sep			The state of the s		
16 Teachers 10 Teachers 10 Teachers 10 Teachers 128 Homebound Teachers 128 Homebound Teachers 128 Homebound Teachers 128 Homebound Teachers 128 Central Personnel 163 Educational Assistants 10 Day for SE clerical personnel 163 Educational Assistants 10 Day for SE celtrical personnel 189 Other Salaries & Wages (Specify) Certified Substitutes for SE teachers 189 Other Salaries & Wages (Specify) Certified Substitutes for SE teachers 189 Non-Certified Substitutes for SE teachers 180 Non-Certified Substitute Teachers Non-Certified Substitutes for SE teachers 180 Non-Certified Substitutes for SE teachers 180 Non-Certified Substitutes for SE teachers 180 Certified Substitutes (Specify) Certified Substitutes for SE teachers 180 Certified Substitutes (Specify) Certified Substitutes for SE students and teachers 180 Certified Substitutes (Specify) Certified Substitutes for Substitute Teachers - Certified Substitutes for Substitute Teachers - Certified Substitute Teachers - Certified Substitute Teachers - Certified Substitute Substitu		Acct. No. 71200	Description	snf	tification
128 Homebound Teachers To pay for homebound teachers work 122 Celerical Personne To pay for SE clerical personne 132 Educational Assistants To pay for SE deucational assistants 171 Speech Pathologist To pay for SE speech pathologist to 168 Certified Substitute Teachers To pay for SE speech pathologist to 188 Certified Substitute Teachers To pay for SE speech pathologist to 188 Certified Substitute Teachers To pay for SE speech pathologist to 188 Certified Substitute Teachers To pay for SE speech pathologist to 188 Certified Substitute Teachers Tringe benefit for above salaries 103 Social Security To pay for SE speech pathologist to 201 Social Security Tringe benefit for above salaries Tringe salaries Tringe benefit for above salaries Tringe salaries Tringe benefit for above salaries Tringe salariation To pay feet To pay		116	Teachers	To pay for teachers working with SE	students
162 Clerical Personnel To pay for SE clerical personnel 163 Educational Assistants To pay for SE celucational assistants 171 Speech Parthologist To pay for SE seech pathologist to a proceed by the control of the control of substitute Teachers 189 Other Salaries & Wages (Specify) Certified Substitutes for SE teachers 201 Social Security Fringe benefit for above salaries and proceed in the control of substitutes for SE teachers 204 State Retirement Fringe benefit for above salaries and benefit in surrance 205 Life insurance Fringe benefit for above salaries and benefit in above salaries and contracts with other Public Agencies Fringe benefit for above salaries and contracts with other School Systems Contract with: above salaries and contracts with other School Systems Contract with: above salaries and contracts with other School Systems Contract with the school Systems Contract with: above salaries and contracts of contracts of contracts of Security To pay Workman's Compensation 330 Contracts with other School Systems To pay forticat with: Contracts of Security To pay fution for SE students unabove salaries and contracts for Substitute Teachers - Non-Certified To pay tution for SE students unabove salaries and contracts for certified and contracts of Secu		128	Homebound Teachers	To pay for homebound teachers wo	rking w/ SE students
163 Educational Assistants To pay for SE educational assistants 171 Speech Pathologist To pay for SE speech pathologist 182 Other Salaries & Wages (Specify) Certified Substitute Teachers 183 Other Salaries & Wages (Specify) Certified Substitutes for SE teachers 184 Non-Certified Substitute Teachers Non-Certified Substitutes for SE teachers 185 Chert Separation		162	Clerical Personnel	To pay for SE clerical personnel	
171 Speech Pathologist to	×	163	Educational Assistants	To pay for SE educational assistant	s also 1 preschool assistant (3-21)
189 Other Salaries & Wages (Specify) 196 Certified Substitute Teachers 197 Non-Certified Substitute Teachers 198 Non-Certified Substitute Teachers 198 Non-Certified Substitute Teachers 199 Non-Certified Substitute Teachers 190 Social Security 190 Social Security 190 Non-Certified Substitute Teachers 190 Life insurance 190 Life insurance 190 Interpretation State Retirement Compensation 190 Dential Insurance 190 Other Fringe benefit for above salaries 190 Other Contracts with other Public Agencies 190 Other Contracts for Substitute Teachers - Certified 190 Other Contracts for Substitute Teachers - Non-Certified 190 Other Charges (Specify) 190 Other Charges (Spe	×	171	Speech Pathologist	To pay for SE speech pathologist to	work with IDEA & preschool (3-21)
195 Certified Substitute Teachers Certified Substitutes for SE teachers 198 Non-Certified Substitute Teachers 199 Non-Certified Substitute Teachers 201 Social Security 202 Life Insurance 203 Life Insurance 204 Life Insurance 205 Life Insurance 206 Life Insurance 206 Life Insurance 207 Medical Insurance 208 Dental Insurance 208 Dental Insurance 209 Other Fringe Benefit for above salaries 210 Unemployment compensation 211 Employer Medicare 212 Employer Medicare 213 Employer Medicare 214 Employer Medicare 215 Employer Medicare 216 Contracts with other Public Agencies 217 Contracts with other School Systems 218 Contracts with other School Systems 219 Operating Lease Payments (Specify) 210 Contracts with other Sevices-Equipment 210 Contracts with other School Systems 211 Contracts with other School Systems 212 Evaluation & Testing 213 Contracts with other School Systems 214 Contracts with other School Systems 215 Contracts with other School Systems 216 Contracts with other School Systems 217 Contracts of Sevices-Equipment 218 Contracts for Substitute Teachers - Certified 219 Other Contracted Services (Specify) 210 Contracts for Substitute Teachers - Non-Certified 210 Other Supplies & Materials (Specify) 211 Contracts for Substitute Teachers - Non-Certified 212 Contracts for Substitute Teachers - Non-Certified 213 Other Contracted Services (Specify) 214 Textbooks (Specify) 215 Teach Waiwers 216 Other Charges (Specify) 217 Contracts for Substitute Teachers - Non-Certified 218 Other Charges (Specify) 219 Other Charges (Specify) 210 Dept Supplies & Materials (Specify) 211 Copay fees for SE students that can see as such as computers, Ippad		189	Other Salaries & Wages (Specify)		
198 Non-Certified Substitute Teachers Non-Certified Substitutes for SE teacuity 201 Social Security 202 Scial Security 203 Scial Security 204 Life Insurance 205 Medical Insurance 206 Dental Insurance 207 Medical Insurance 208 Dental Insurance 209 Chrack Salaries 209 Chrack With Other Public Agencies 209 Other Fringe Benefits (Specify) 200 Contracts with other Public Agencies 200 Contracts with other Public Agencies 201 Contracts with other School Systems 202 Evaluation & Testing 203 Contracts with Private Agencies 204 Contracts with Private Agencies 205 Contract with: 206 Contracts with Private Agencies 207 Contracts Security 208 Maintenance & Repair Services-Equipment 209 Contracts for Substitute Teachers - Certified 200 Contracts for Substitute Teachers - Certified 200 Contracts for Substitute Teachers - Non-Certified 200 Contracts for Substitute Teachers - Substitute Teachers - Substitute Teachers - Non-Certified 200 Contracts for Substitute Teachers - Su		195	Certified Substitute Teachers	Certified Substitutes for SE teacher	S
201 Social Security 202 State Retirement Fringe benefit for above salaries 203 Life Insurance Fringe benefit for above salaries 204 Charleal Insurance Fringe benefit for above salaries 205 Dental Insurance Fringe benefit for above salaries 206 Dental Insurance Fringe benefit for above salaries 207 Medical Insurance Fringe benefit for above salaries 208 Dental Insurance Fringe Benefit (or above salaries 209 Other Fringe Benefits (Specify) 200 Contracts with other Public Agencies 209 Other Fringe Benefits (Specify) 200 Contracts with other School Systems 201 Contracts with other School Systems 202 Evaluation & Testing 202 Evaluation & Testing 203 Operating Lease Payments (Specify) 203 Operating Lease Payments (Specify) 204 Inition 205 Tuition 206 Contracts for Substitute Teachers - Non-Certified 207 Contracts for Substitute Teachers - Non-Certified 208 Other Contracts for Substitute Teachers - Non-Certified 209 Other Supplies & Materials (Specify) 200 Other Charges (Specify) 200 Other Supplies & Materials (Specify) 201 Other Charges (Specify) 202 Other Charges (Specify) 203 Other Charges (Specify) 204 Other Charges (Specify) 205 Other Charges (Specify) 206 Other Charges (Specify) 207 Other Charges (Specify) 208 Other Charges (Specify) 208 Other Charges (Specify) 209 Other Charges (Specify) 209 Other Charges (Specify) 209 Other Charges (Specify) 209 Other Charges (Specify) 200 Other Charges (Specify) 200 Other Charges (Specif		198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE tea	chers
204 State Retirement Fringe benefit for above salaries 206 Life Insurance 207 Medical Insurance 208 Dental Insurance 209 Dental Insurance 210 Unemployment compensation 211 Employer Medicare 212 Employer Medicare 213 Other Fringe Benefits (Specify) 214 Contracts with other Public Agencies 215 Evaluation & Testing 216 Contracts with other School Systems 217 Contracts with other School Systems 218 Contracts with other School Systems 219 Contracts with other School Systems 220 Evaluation & Testing 231 Contracts with other School Systems 232 Evaluation & Testing 233 Operating Lease Payments (Specify) 234 Maintenance & Repair Services-Equipment 236 Tuition 237 Contracts for Substitute Teachers - Certified 238 Contracts for Substitute Teachers - Non-Certified 239 Other Contracted Services (Specify) 2429 Instructional Supplies & Materials (Specify) 258 Fee Walvers 259 Other Charges (Specify) 269 Other Charges (Specify) 270 Devaluate and repair Standarts unablase and teachers - Certified 270 Contracts for Substitute Teachers - Non-Certified 271 Contracts for Substitute Teachers - Non-Certified 272 Intition 273 Contracts (Specify) 273 Contracts (Specify) 274 Textbooks (Specify) 275 Fee Walvers 276 Contracted Services 277 Copy terrores (Specify) 278 Contracts (Specify) 278 Contracts (Specify) 279 Copy terrores (Specify) 270 Contracted Services (Specify) 270 Contracted Services (Specify) 270 Copy terrores (Specify) 271 Copy fees for SE students that can secomputers, Ipad 272 Copy terrores (Specify) 273 Copy terrores (Specify) 274 Copy terrores (Specify) 275 Copy terrores (Specify) 276 Copy terrores (Specify) 277 Copy terrores (Specify) 278 Copy terrores (Specify) 278 Copy terrores (Specify) 279 Copy terrores (Specify) 270 Copy terrores (Specify) 271 Copy terrores (Specify) 27	×	201	Social Security	Fringe benefit for above salaries	
206 Life Insurance 207 Medical Insurance 208 Dental Insurance 209 Dental Insurance 209 Dental Insurance 210 Unemployment compensation 211 Employer Medicare 212 Employer Medicare 213 Other Fringe Benefit for above salaries 214 Contracts with other Public Agencies 215 Contracts with other School Systems 216 Contracts with other School Systems 217 Contracts with other School Systems 218 Contracts with other School Systems 219 Contracts with other School Systems 220 Evaluation & Testing 231 Contracts with other School Systems 232 Evaluation & Testing 233 Operating Lease Payments (Specify) 234 Maintenance & Repair Services-Equipment 235 Tuition 236 Contracts for Substitute Teachers - Certified 237 Contracts for Substitute Teachers - Non-Certified 238 Contracts for Substitute Teachers - Non-Certified 239 Other Contracts & Materials (Specify) 242 Instructional Supplies & Materials (Specify) 258 Fee Waivers 269 Other Charges (Specify) 260 Charges (Specify) 270 Contracts for Substitute Teachers - Non-Certified 271 Contracts for Substitute Teachers - Non-Certified 272 Contracts for Substitute Teachers - Non-Certified 273 Contracts for Substitute Teachers - Non-Certified 274 Textbooks (Specify) 275 Fee Waivers 276 Charges (Specify) 277 Contracts Suddents that can as computers, Ipad 278 Charges (Specify) 279 Charges (Specify) 270 Contracts Suddents as computers, Ipad 270 Charges (Specify) 271 Charges (Specify) 272 Charges (Specify) 273 Charges (Specify) 274 Charges (Specify) 275 Fee Waivers 276 Charges (Specify) 277 Charges (Specify) 278 Charges (Specify) 279 Charges (Specify) 270 Charges (Specify) 270 Charges (Specify) 271 Charges (Specify) 272 Charges (Specify) 273 Charges (Specify) 274 Charges (Specify) 275 Charges (Specify) 276 Charges (Specify) 277 Charges (Specify) 278 Charges (Specify) 279 Charges (Specify) 270 Charges (Specify) 270 Charges (Specify) 271 Charges (Specify) 272 Charges (Specify) 273 Charges (Specify) 274 Charges (Specify) 275 Charges (Specify) 276 Charges (Specify) 277 Charges (Specify) 278 Charges (S	×	204	State Retirement	Fringe benefit for above salaries	
207 Medical Insurance 208 Dental Insurance 210 Unemployment compensation 211 Employer Medicare 212 Employer Medicare 213 Contracts with other Public Agencies 214 Contracts with other School Systems 215 Evaluation & Testing 226 Tuition 237 Contracts for Substitute Teachers - Certified 238 Maintenance & Repair Services-Equipment 239 Other Contracts for Substitute Teachers - Certified 230 Departing Lease Payments (Specify) 230 Contracts for Substitute Teachers - Certified 230 Other Contracts for Substitute Teachers - Certified 230 Other Contracts for Substitute Teachers - Certified 230 Other Contracts for Substitute Teachers - Non-Certified 2429 Instructional Supplies & Materials (Specify) 253 Fee Waivers 264 Other Supplies & Materials (Specify) 265 Teachents Instructional Supplies & Materials (Specify) 266 Other Supplies & Materials (Specify) 270 Contracts for Substitute Teachers - Certified 271 To pay actual contracts for non-certified 272 To pay actual contracts for non-certified 273 Teachers - Certified 274 Textbooks (Specify) 275 Fee Waivers 276 Special Education Equipment * (Specify) 277 Special Education Equipment * (Specify) 278 Department of the Computers of		206		Fringe benefit for above salaries	
208 Dental Insurance 210 Unemployment compensation 212 Employer Medicare 213 Employer Medicare 229 Other Fringe Benefits (Specify) 230 Other Fringe Benefits (Specify) 231 Contracts with other School Systems 232 Evaluation & Testing 230 Operating Lease Payments (Specify) 231 Contracts with Private Agencies 232 Evaluation & Testing 233 Operating Lease Payments (Specify) 236 Maintenance & Repair Services-Equipment 236 Tuition 237 Contracts for Substitute Teachers - Certified 239 Other Contracts for Substitute Teachers - Non-Certified 239 Other Contracts for Substitute Teachers - Non-Certified 249 Instructional Supplies & Materials (Specify) 256 Valvers 267 Fee Waiwers 278 Fee Waiwers 279 Other Charges (Specify) 270 Contracts for Substitute Teachers - Non-Certified 271 Contracts for Substitute Teachers - Non-Certified 272 Contracts for Substitute Teachers - Non-Certified 273 Other Contracts Security 274 Textbooks (Specify) 275 Fee Waiwers 276 Other Charges (Specify) 276 Other Charges (Specify) 277 To pay fees for SE students that can be special Education Equipment * (Specify) 278 Other Charges (Specify) 279 Other Charges (Specify) 270 Other Charges (Specify) 270 Other Charges (Specify) 271 To pay fees for SE students that can be special Education Equipment * (Specify) 276 Other Charges (Specify) 277 Special Education Equipment * (Specify) 278 Other Charges (Specify) 279 Other Charges (Specify) 270 Other Charges (Specify) 270 Other Charges (Specify) 271 To pay fees for SE students that can be special Education Equipment * (Specify) 272 To pay fees for SE students (Specify) 273 Other Charges (Specify) 274 Textbooks (Specify) 275 Special Education Equipment * (Specify) 276 Special Education Equipment * (Specify) 277 To pay fees for SE students (Specify) 278 Other Charges (Specify) 279 Other Charges (Specify) 270 Other Charges (Specify) 270 Other Charges (Specify) 271 Textbooks (Specify) 272 Textbooks (Specify) 273 Textbooks (Specify) 274 Textbooks (Specify) 275 Special Education Equipment * (Specify)	×	207		Fringe benefit for above salaries	
210 Unemployment compensation Fringe benefit for above salaries 212 Employer Medicare 213 Employer Medicare 214 Contracts with other Public Agencies 215 Contracts with other Public Agencies 216 Contracts with other School Systems 217 Contracts with other School Systems 218 Contracts with other School Systems 219 Contracts with other School Systems 220 Evaluation & Testing 230 Operating Lease Payments (Specify) 230 Operating Lease Payments (Specify) 230 Operating Lease Payments (Specify) 230 Contracts for Substitute Teachers - Certified 230 Contracts for Substitute Teachers - Non-Certified 230 Outher Contracted Services (Specify) 230 Other Contracted Services (Specify) 240 Other Supplies & Materials (Specify) 250 Other Supplies & Materials (Specify) 260 Other Supplies & Materials (Specify) 261 To pay fees for SE students that can a computers, lpad 262 Other Charges (Specify) 263 Other Charges (Specify) 264 Other Charges (Specify) 265 Other Charges (Specify) 266 Other Charges (Specify) 276 Special Education Equipment * (Specify) 277 Special Education Equipment * (Specify) 278 Special Education Equipment * (Specify) 279 Special Education Equipment * (Specify) 270 Special Education Equipment * (Specify) 271 Special Education Equipment * (Specify) 272 Special Education Equipment * (Specify) 273 Special Education Equipment * (Specify) 274 Special Education Equipment * (Specify) 275 Special Education Equipment * (Specify) 276 Special Education Educati		208	L	Fringe benefit for above salaries	
212 Employer Medicare Fringe Benefits (Specify) To pay Workman's Compensation Contracts with other Public Agencies Contract with: 310 Contracts with other Public Agencies Contract with: 311 Contracts with other School Systems Contract with: 312 Contracts with Private Agencies Contract with: SpeechPathology, STARS inc. 323 Evaluation & Testing Services-Equipment To evaluate and test S. E. students and Operating Lease Payments (Specify) To maintain and repair SE equipments of Tuition To pay tuttion To pay actual contracts for non-certified Tee Waivers (Specify) To purchase readmath interventions materials (Specify) To purchase for SE students that can be special Education Equipment * (Specify) To purchase eq. such as computers, Ipad	×	210		Fringe benefit for above salaries	
299 Other Fringe Benefits (Specify) 10 Contracts with other Public Agencies 11 Contracts with other School Systems 12 Contracts with other School Systems 13 Contracts with Private Agencies 13 Contracts of Sepair Services-Equipment 14 Contracts for Substitute Teachers - Non-Certified 15 Contracts for Substitute Teachers - Non-Certified 16 Contracts for Substitute Teachers - Non-Certified 17 Contracts for Substitute Teachers - Non-Certified 18 Contracts for Substitute Teachers - Non-Certified 19 Other Contracted Services 10 Contracts for Substitute Teachers - Non-Certified 10 Contracts for Substitute Teachers - Non-Certified 11 Copay actual contracts for non-certified 12 Contracts for Substitute Teachers - Non-Certified 13 Contracts for Substitute Teachers - Non-Certified 14 Contracts for Substitute Teachers - Non-Certified 15 Contracts for Substitute Teachers - Non-Certified 16 Contracts for Substitute Teachers - Non-Certified 17 Copay actual contracts for non-certified 18 Contracts for Substitute Teachers - Non-Certified 19 Other Contracted Services 10 Contracts for Substitute Teachers - Non-Certified 10 Contracts for Substitute Teachers - Non-Certified 11 Copay actual contracts for non-certified 12 Contracts for Substitute Teachers - Non-Certified 13 Contracts for Substitute Teachers - Non-Certified 14 Copay actual contracts for non-certified 15 Contracts for Substitute Teachers - Non-Certified 16 Contracts for Substitute Teachers - Non-Certified 17 Copay actual contracts for non-certified 18 Contracts for Substitute Teachers - Non-Certified 19 Contracts for Substitute Teachers - Non-Certified 10 Contracts for Substitute Teachers - Non-Certified 10 Contracts for Substitute Teachers	×	212	Employer Medicare	Fringe benefit for above salaries	
310 Contracts with other Public Agencies 311 Contracts with other School Systems 312 Contracts with Private Agencies 322 Evaluation & Testing 323 Operating Lease Payments (Specify) 326 Tuition 326 Tuition 327 Contracts for Substitute Teachers - Certified 328 Contracts for Substitute Teachers - Certified 329 Other Contracts for Substitute Teachers - Non-Certified 370 Contracts for Substitute Teachers - Non-Certified 371 Contracts for Substitute Teachers - Non-Certified 372 Contracts with te	×	299	Other Fringe Benefits (Specify)	To pay Workman's Compensation	n for above salaries
211 Contracts with other School Systems Contract with: 222 Evaluation & Testing 322 Evaluation & Testing 323 Operating Lease Payments (Specify) 326 Tuition 326 Tuition 327 Contracts for Substitute Teachers - Certified 328 Contracts for Substitute Teachers - Certified 329 Other Contracted Services (Specify) 329 Other Contracted Services (Specify) 330 Other Supplies & Materials (Specify) 331 Textbooks (Specify) 332 Textbooks (Specify) 333 Textbooks (Specify) 334 Textbooks (Specify) 345 Textbooks (Specify) 356 Textbooks (Specify) 367 Textbooks (Specify) 370 Textbooks (Specify) 380 Other Supplies & Materials (Specify) 380 Other Supplies & Materials (Specify) 380 Textbooks (Specify)		310	Contracts with other Public Agencies	Contract with:	For:
212 Contracts with Private Agencies SpeechPathology, STARS Inc. 222 Evaluation & Testing 230 Operating Lease Payments (Specify) 236 Maintenance & Repair Services-Equipment 236 Tuition 237 Contracts for Substitute Teachers - Certified 237 Contracts for Substitute Teachers - Non-Certified 239 Other Contracted Services (Specify) 242 Instructional Supplies & Materials (Specify) 243 Textbooks (Specify) 25 Fee Waivers 26 Other Charges (Specify) 27 Contracted Services (Specify) 28 Other Charges (Specify) 29 Other Supplies & Materials (Specify) 29 Other Charges (Specify) 29 Other Charges (Specify) 20 Other Charges (Specify) 20 Other Charges (Specify) 21 Depay actual contracts for non-certified 29 Other Supplies & Materials (Specify) 20 Other Charges (Specify) 21 Depay fees for SE students that care special Education Equipment * (Specify) 20 Other Charges (Specify) 21 Depay fees for SE students that care special Education Equipment * (Specify) 25 Special Education Equipment * (Specify) 26 Special Education Equipment * (Specify) 27 Special Education Equipment * (Specify) 28 Department * (Specify) 39 Department * (Specify) 39 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 31 Department * (Specify) 32 Department * (Specify) 33 Department * (Specify) 34 Department * (Specify) 35 Department * (Specify) 36 Department * (Specify) 37 Department * (Specify) 38 Department * (Specify) 39 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 31 Department * (Specify) 32 Department * (Specify) 34 Department * (Specify) 35 Department * (Specify) 36 Department * (Specify) 37 Department * (Specify) 38 Department * (Specify) 39 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 30 Department * (Specify) 31 Department * (Specify) 32 Department * (Specify) 34 Department * (Specify) 35 Department * (Specify) 36 Department * (Specify) 37 Department * (Specify) 38 Department * (Specify) 38 Dep		311	Contracts with other School Systems	Contract with:	For:
322 Evaluation & Testing 330 Operating Lease Payments (Specify) 336 Maintenance & Repair Services-Equipment 356 Tuition 369 Contracts for Substitute Teachers - Certified 370 Contracts for Substitute Teachers - Non-Certified 370 Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)	×	312		Contract with: Kimberly Peters SpeechPathology, STARS Inc.	FOr:Speech Therapist, Job training @ STARS for students.
330 Operating Lease Payments (Specify) 336 Maintenance & Repair Services-Equipment 356 Tuition 369 Contracts for Substitute Teachers - Certified 370 Contracts for Substitute Teachers - Non-Certified 399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		322	-	To evaluate and test S. E. students	
336 Maintenance & Repair Services-Equipment 356 Tuition 369 Contracts for Substitute Teachers - Certified 370 Contracts for Substitute Teachers - Non-Certified 399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 536 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		330	Operating Lease Payments (Specify)		
356 Tuition 369 Contracts for Substitute Teachers - Certified 370 Contracts for Substitute Teachers - Non-Certified 399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipme	int
369 Contracts for Substitute Teachers - Certified 370 Contracts for Substitute Teachers - Non-Certified 399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)	Ĭ	356	ļ	To pay tuition for SE students unab	le to afford it
370 Contracts for Substitute Teachers – Non-Certified 399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		369	Contracts for Substitute Teachers	To pay actual contracts for certified	SE substitute teachers
399 Other Contracted Services (Specify) 429 Instructional Supplies & Materials (Specify) 449 Textbooks (Specify) 536 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		370	ļ	To pay actual contracts for non-cer	lified SE substitute teachers
429 Instructional Supplies & Materials (Specify) 449 Textbooks (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		399	ļ		
 449 Textbooks (Specify) 499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify) 	×	429	Instructional Supplies & Materials	To purchase read/math interventions ma	terials for sped students such as Saxon & Coach
499 Other Supplies & Materials (Specify) 535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		449	 		
535 Fee Waivers 599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		499			
599 Other Charges (Specify) 725 Special Education Equipment * (Specify)		535		To pay fees for SE students that ca	nnot afford them
725 Special Education Equipment * (Specify)		599			
	×	725	Special Education Equipment * (S	To purchase eq. such as computers, Ipac	is, calculators, aud/vis. No item over \$5000.

Note for EAs: If hiring EAs/LPNs or EAs/Bus Attendants must indicate such with justification

C. FINANCIAL INFORMATION 5. Estimated Expenditure Justification Page IDEA, PART B

LEA: Sequatchie County

Support Services/Special Education Program

			THE PROPERTY OF THE PROPERTY O
	Acct. No. 72220	Description	Justification
	105	Supervisor/Director	Pay salary for SE Supervisor/Director
×	124	Psychological Personnel	To pay salary of SE psychologist to test IDEA & preschool (3-21)
	135	Assessment Personnel	To pay salary of SE assessment personnel
	161	Secretary(s)	To pay salary of SE secretary
×	162	Clerical Personnel	To pay salary of SE clerks
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services
×	189	Other Salaries and Wages (Specify)	To pay SPED team leaders stipend
	196	In-Service Training	Pay for training of SE support staff
×	201	Social Security	Fringe benefit for above personnel
×	204	State Retirement	Fringe benefit for above personnel
	206	Life Insurance	Fringe benefit for above personnel
 	207	-	Fringe benefit for above personnel
	208	Dental Insurance	Fringe benefit for above personnel
×	210	1	Fringe benefit for above personnel
×	212		Fringe benefit for above personnel
×	299	ļ	To pay Workman's Compensation for above personnel
	307	Communication	SE communication costs
	308	Consultants	To pay consultants For:
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
	348	Postal Charges	To pay for postal charges for SE programs
	340	<u> </u>	Travel for SE support Staff For:
×	300		obility
	499		
×	524	In-Services/Staff Development (Specify)	To pay for SPED staff to attend workshops on issues such as, law, autism, behavior
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

C. FINANCIAL INFORMATION 5. Estimated Expenditure Justification Page IDEA, PART B

LEA: Sequatchie County

· 	Acct No. 72710	Description	Justification
\sqcup	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
×	146		Special Education bus drivers to transport special education students- IDEA&presch(3-21)
	162		
×	189		To pay for SPED attendants to ride the SPED buses w/ sped students -IDEA & presch (3-21)
	196	_	In-service training for approved special education personnel above
×	201	Social Security	Fringe benefit for approved personnel above
×	204	State Retirement	Fringe benefit for approved personnel above
_	206	Life Insurance	Fringe benefit for approved personnel above
×	207	Medical Insurance	Fringe benefit for approved personnel above
_	208	Dental Insurance	Fringe benefit for approved personnel above
×	210	⊢	Fringe benefit for approved personnel above
×	212	Employer Medicare	Fringe benefit for approved personnel above
×	299		To pay workman's compensation for the above SPED personnel
_	307	Communication	SE communication costs
	311	Contract with Other School Systems (Specify)	
_	312	Contracts with Private Agencies (Spec	
×	313	Contracts with Parents	To pay parents to transport sped students if needed
\vdash	314	 	
-	315		
-	329	-	
	330	Operating Lease Payments	
_	338	Maintenance & Repair Service - Vehicles	Maintenance and repair of special education purchased vehicles
.	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
<u> </u>	351	Rentals	
	355	_	A LANGE TO THE PARTY OF THE PAR
	399	Other Contracted Services (Specify)	
×	412		To pay for diesel fuel for the sped buses to transport sped students
-	418	Equipment and Machinery Parts	For special education purchased vehicles
×	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
×	433	Lubricants	For special education purchased vehicles
×	450	Tires and Tubes	For special education purchased vehicles
×	453	⊢	For special education purchased vehicles
 	499	Other Supplies & Materials (Specify)	
-	511		To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development (Specify)	Lister Company Lister
	299	Other Charges (Specify)	Library Williams Control of the Cont
-	701	Administration Equipment	
ļ			

C. FINANCIAL INFORMATION (continued) 6. General Purpose Funds Only Non-Supplanting/Maintenance of Effort State/Local Funds

a.	Expenditures	for	2009-	201	10
----	---------------------	-----	-------	-----	----

1.	Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report 2009-2010)	\$1,644,173.
2.	Total unduplicated count of disabled students served by the school system (End of Year Report 2009-2010)	495
3.	Per pupil expenditures 2009-2010 Divide a (1) by a (2)	\$3.321.5 6

b. Expenditures for 2010-2011

1.	disabilities served (State Sp Ed Expenditure Report, 2010 - 2011)	\$1,655,677.
2.	Total unduplicated count of disabled students served by the school system (End of Year Report 2010-2011)	520
3.	Per pupil expenditures 2010-2011	\$3.183.99

a.....t asmandad far atudanta with

c. Expenditures for 2011-2012 *

Expenditures for 2011-2012 *					
1.	Actual or projected (Circle one) amount expended for students with disabilities served		DOE USE ONLY		
	(State Sp Ed Expenditure Report, 2011- 2012)	\$1,702,308.	\$ 1,675,247		
2.	Total unduplicated count of disabled students served by the school system (End of Year Report, 2011-2012)	496	<u>497</u>		
3.	Per pupil actual or projected expenditures 2011-2012 Divide c (1) by c (2)	\$3,432.07	\$ 3,370.72		
4.	System's total net enrollment (All Students)	2309 21%			
	Percentage of S.E. Students (Divide c.2 by c.4)	·			

d. Projected Expenditures for 2012-2013

(Page 14, Total Expenditures General Purpose Funds) \$1,860,999.

* NOTE: If c.1. and c.3 are less than b.1 and b.3., a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 Exception to maintenance of effort. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.